IAC Ch 9, p.1

**193A—9.1(542) Iowa CPA certificate required.** A person who holds a certificate or license to practice as a CPA in another state or a substantially equivalent designation from a foreign jurisdiction may apply to the board for an Iowa CPA certificate and must do so if the person plans to establish the person's principal place of business as a CPA in Iowa. [ARC 7715B, IAB 4/22/09, effective 7/1/09]